

INTISARI

Penelitian dilakukan di Badan Pengelolaan Keuangan dan Pajak Daerah (BPKPD) Kota Surabaya. Tujuan penelitian ini adalah untuk mengetahui kontribusi Pajak Daerah dan Retribusi Daerah terhadap Pendapatan Asli Daerah (PAD), efektivitas pemberlakuan Undang-Undang 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah (UU PDRD), serta upaya yang dilakukan BPKPD Kota Surabaya dalam meningkatkan Pajak Daerah dan Retribusi Daerah (PDRD) yang dapat menunjang peningkatan PAD. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah dokumentasi dan wawancara, sedangkan teknik analisis data menggunakan analisi pertumbuhan PDRD dan kontribusi PDRD terhadap PAD.

Hasil penelitian menunjukkan bahwa kontribusi Pajak Daerah terhadap PAD sudah cukup tinggi, sedangkan kontribusi Retribusi Daerah terhadap PAD masih rendah. Efektivitas setelah diberlakukannya UU PDRD mengalami peningkatan, karena dengan diberlakukannya UU PDRD ini, daerah diberikan kewenangan yang lebih besar di bidang perpajakan daerah, selain itu terdapat penambahan 4 jenis pajak baru yang akan dipungut oleh Pemerintah Daerah meliputi Pajak Rokok, Pajak Bumi dan Bangunan Perdesaan dan Perkotaan, Pajak Sarang Burung Walet, dan Bea Perolehan Hak atas tanah dan Bangunan (BPHTB) sehingga meningkatkan PAD dalam setiap tahunnya. Adapun upaya-upaya yang dilakukan oleh BPKPD Kota Surabaya dalam meningkatkan penerimaan PDRD yang dapat menunjang penerimaan PAD yaitu dengan memperbaiki aspek kelembagaan / organisasi, meningkatkan kepatuhan wajib pajak terhadap kewajiban membayar pajak guna mencapai PAD yang maksimal, meningkatkan insentififikasi sumber-sumber PAD, melaksanakan pendataan potensi wajib pajak dan retribusi daerah, serta melengkapi dan meningkatkan sarana prasarana sebagai penunjang penyelenggaraan PDRD.

Kata kunci: Pajak Daerah, Retribusi Daerah, Pendapatan Asli Daerah

ABSTRACT

The research has been conducted at the Local Finance and Tax Management Board (BPKPD) of Surabaya. This research is aimed to find out the contribution of Local Tax and Regional Retribution to Local Own-Source Revenue (PAD), the effectiveness of the enactment of the Law no.28 of 2009 about Local Tax and Local Retribution (Law of LTLR), and the effort which has been made by the Local Finance and Tax Management Board (BPKPD) of Surabaya in increasing Local Tax and Local Retribution (LTLR) which can support the enhancement in Local Own Source Revenue. The data collection techniques has been done by performing documentation and interviews whereas the data analysis techniques has been done by using the growth analysis of the LTLR and the contribution of LTLR to the Local Own Source Revenue.

The result of the research shows that the contribution of Local Tax to the Local Own Source Revenue is quite high whereas the contribution of Local Retribution to Local Own Source Revenue is still low. The effectiveness after the enactment of the Law of LTLR has increased because of the enactment of the Law of LTLR, the great authority is given to the local government in the field of local taxation, in addition there are 4 additional types of new taxes to be collected by the Local Government which includes Cigarettes Tax, Land And Rural And Urban Building Tax, Swallow Nest Tax, and Land and Building Acquisition Rights (BPHTB) which increases the Local Own Source Revenue every years. Some efforts which have been carried out by Local Finance and Tax Management Board (BPKPD) of Surabaya in increasing the revenue of LTLR that can support revenue of Local Own Source Revenue can be achieved by improving the institutional / organizational aspects, by improving taxpayer compliance to the tax obligations in order to achieve maximum Local Own Source Revenue, by improving the sources of Local Own Source Revenue incentive, by implementing potential taxpayers and local retribution and by completing and enhancing the facilities and the infrastructure as the support of the establishment of LTLR.

Keywords: Local tax, local retribution, Local Own Source Revenue

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Nama Mahasiswa

NPM

Tanggal Masuk

Tanggal Selesai

Abstrak ini adalah dokumen resmi yang telah diteliti dan LAP. BAHASA
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